

# **ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

## **NOTICE OF INTENDED ACTION**

**AGENCY NAME:** The Alabama State Board of Public Accountancy

**RULE NO. & TITLE:** 30-X-3-.07, Annual Permits, Temporary Annual Permit Fees, Annual Registration Fees And Late Penalties.

**INTENDED ACTION:** The Alabama State Board of Public Accountancy intends to amend Rule 30-X-3-.07.

**SUBSTANCE OF PROPOSED ACTION:** Rule 30-X-3-.07 will be changed to implement the provision of Act 2003-393 that requires non-licensee owners to pay an annual registration fee in an amount determined by the Board. The Rule will be amended to require non-licensee owners to pay an annual registration fee of \$35.00 and the definition of a firm will be amended to read the same as the current definition of a firm in Section 34-1-2(5) of the Code of Alabama 1975.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including Tuesday, January 20, 2004 following the 28th day of November 2003, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy, Suite 236, RSA Plaza, 770 Washington Avenue, Montgomery, Alabama 36130-0375 at 10:00 a.m., Wednesday, January 21, 2004.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:** January 21, 2004

**CONTACT PERSON AT AGENCY:**

J. Lamar Harris, CPA  
Executive Director  
Alabama State Board of Public Accountancy  
RSA Plaza Suite 236  
770 Washington Avenue  
Montgomery, Alabama 36130-0375  
Phone: (334) 242-5700

**30-X-3-.07 Annual Permits, Temporary Annual Permit Fees, Annual Registration Fees And Late Penalties.**

(1) An annual permit must be obtained by each Certified Public Accountant, registered Public Accountant, and each firm (i.e., sole proprietorship, partnership, professional association, ~~or~~ professional corporation, limited liability company, limited liability partnership, or any other form of business entity recognized by Alabama law) doing business. The amount of the annual permit and temporary annual permit fees shall be \$35.00 and shall be paid at the time the licensee reports continuing professional education hours, but no later than December 31 following expiration of the permit of each year.

(2) The amount of the annual registration fee for Certified Public Accountants and registered Public Accountants who are ineligible for an annual permit or who have elected inactive status shall be \$25.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(3) The amount of the annual registration fee for non-licensee owners registered under the Act shall be \$35.00 and shall be paid no later than December 31 following expiration of the registration of each year.

~~(3)~~ (4) Any permit holder or registrant who fails to renew in a timely fashion as provided in subsections ~~(1) and (2)~~ (1), (2), and (3) of this section may have his or her permit or registration renewed on or before March 31 following the December 31 deadline upon payment of a late penalty of \$100, or on or before September 30 following the December 31 deadline upon payment of a late penalty of \$500. The late penalty provided for in this subsection shall be in addition to all

other fees and penalties. The Board may, upon petition and for good cause or hardship shown, waive all or a portion of the late penalty.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 34-1-4, 34-1-11.

**History:** Filed July 8, 1985. **Amended:** Filed September 12, 1989; September 11, 1992. **Amended:** Filed September 29, 1993; effective November 3, 1993. **Amended:** Filed November 19, 2003.